



FORM RTE INSTRUCTIONS – RETAIL TELECOMMUNICATION EXCISE TAX

These instructions will help you prepare your return. If you have questions about Montana's Retail Telecommunication Excise Tax, please call us at (406) 444-6900, or visit our website at revenue.mt.gov for detailed instructions.

How to file your return. When filing your quarterly retail telecommunication excise tax return, we encourage you to file and pay electronically through TransAction Portal (TAP). Electronic payment and filing is simple, secure and convenient. To register for electronic filing, go to <https://tap.dor.mt.gov>. You will need your business account number and zip code. Once you are registered, you will be able to file, pay and view your past returns and transactions.

If you choose not to file electronically, complete Form RTE using blue or black ink. Print your numbers in the blocks provided. Do not include a dollar sign in the amounts you enter.

When and where to file. Your retail telecommunication excise tax return and payment is due on or before 60 days after the end of each calendar quarter. The due dates are May 30, August 29, November 29 and March 1.

If you choose not to file and pay electronically, mail your original return and payment to Montana Department of Revenue, PO Box 5835, Helena, MT 59604-5835.

Penalty and Interest. Late file penalty is assessed at 5% of the tax due for each month the return is late, up to 25% of the tax due. The minimum for this penalty is \$50. In addition, a late payment penalty of 1.5% a month, maximum 15% will be assessed on your unpaid tax. Interest accrues at 1% per month on the unpaid tax, until it is paid.

Specific Instructions

Lines 1, 2, and 3. Please provide your FEIN, Account ID and Period ending date.

Line 4. If you are amending a prior period return, place an "X" in the box provided.

Line 5. If your mailing address has changed, place an "X" in the box and print your new address in the space provided.

Line 6. If you sold your business, changed your entity type or closed your business, enter the date this change occurred. For example, when changing your entity type from a sole proprietorship to a partnership you are required to close your sole proprietorship account and reregister your account under your

new partnership entity type.

Line 7. Place an "X" in the box or boxes that best describe the types of service you provide. If you offer services that are not specifically identified, place an "X" in the "Other" box and briefly identify the service provided.

Line 8. Enter your total telecommunication revenue attributable to Montana. Include in this revenue your prepaid and post-paid revenues for local exchange, long-distance, private communications, two-way paging, wireless telecommunication and related services.

Line 9. Enter exempt telecommunications revenues reported on line 8 above. This includes, for example, intercompany revenue, exempt subscriber revenue (e.g. federal government), wholesale sales for resale, etc.

Line 10. Subtract line 9 from line 8 and enter the result. This is your taxable retail telecommunication revenue.

Line 11. Multiply the total on line 10 by 0.0375 (3.75%) and enter the result.

Line 12. If you have collected any previously written-off bad debts that you subtracted in a prior period, enter that amount. You are required to pay the tax in the quarter you received payment for the bad debts previously written off.

Line 13. Enter tax previously reported to us where you remitted the tax that is subsequently deemed uncollectable and written off.

Line 14. Add lines 11, and 12, then subtract line 13 and enter the result. This is the amount of your Retail Telecommunication Excise Tax.

Line 15. Enter the amount you are paying with this return. In most cases, this is the amount reported on line 14.



Retail Telecommunication Excise Tax

MONTANA
RTE
V-1 01/2018

Name _____

1. FEIN -

Address _____

2. Acct ID - - R T E

Address _____

3. Period ending / /

City _____

4. If this is an amended return, check here ☐

State _____ Zip _____

5. If your address has changed, check this box ☐

and print your new address here _____

6. If you are no longer in business and want your account cancelled, enter your final date of operations here

/ /

7. Please check the appropriate box(es):

☐ Prepaid service provider
☐ Internet service provider/VOIP
☐ Long distance provider
☐ Wireline service provider
☐ Local exchange provider

☐ Wireless service provider

☐ Other (please specify) _____

8. Total retail telecommunication revenue attributable to Montana

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9. Exempt retail telecommunication revenue attributable to Montana

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10. Taxable retail telecommunication revenue attributable to Montana – subtract line 9 from line 8

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11. Retail telecommunication excise tax – multiply line 10 by 0.0375 (3.75%)

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12. Previously written off retail telecommunication excise tax collected this quarter

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13. Uncollectable retail telecommunication excise tax reported in prior periods

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14. Total retail telecommunication excise tax due – add lines 11 and 12; then subtract line 13

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15. Amount paid with this return

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Signature _____

Title _____

Date _____

Phone _____



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